



## STATE OF ILLINOIS

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Facility Name & ID Number Chateau Nursing & Rehabilitation Center# 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>150</u>	Skilled (SNF)	<u>150</u>	<u>54,750</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>150</u>	TOTALS	<u>150</u>	<u>54,750</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>31,020</u>	<u>10,072</u>	<u>8,442</u>	<u>49,534</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>31,020</u>	<u>10,072</u>	<u>8,442</u>	<u>49,534</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 90.47%

D. How many bed-hold days during this year were paid by the Department?

3 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒ NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 02/01/2003

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 02/01/2003 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 150 and days of care provided 8,126Medicare Intermediary AdminaStar Federal - Springfield

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis.

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Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	259,918	34,935	10,506	305,359		305,359	1,548	306,907			1
2	Food Purchase		233,745		233,745		233,745	527	234,272			2
3	Housekeeping	144,399	39,726	24,528	208,653		208,653	(3,683)	204,970			3
4	Laundry	41,323	20,810		62,133		62,133	(156)	61,977			4
5	Heat and Other Utilities			253,383	253,383		253,383	1,958	255,341			5
6	Maintenance	134,069		123,057	257,126		257,126	8,972	266,098			6
7	Other (specify):*			500	500		500	1,775	2,275			7
8	<b>TOTAL General Services</b>	579,709	329,216	411,974	1,320,899		1,320,899	10,941	1,331,840			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			26,000	26,000		26,000		26,000			9
10	Nursing and Medical Records	2,991,538	158,551	82,675	3,232,764		3,232,764	(16,086)	3,216,678			10
10a	Therapy		54	577,501	577,555		577,555	438	577,993			10a
11	Activities	156,961	23,845	1,176	181,982		181,982	(4)	181,978			11
12	Social Services	73,687	49	986	74,722		74,722		74,722			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*			1,689	1,689		1,689	(56)	1,633			15
16	<b>TOTAL Health Care and Programs</b>	3,222,186	182,499	690,027	4,094,712		4,094,712	(15,708)	4,079,004			16
	<b>C. General Administration</b>											
17	Administrative	83,959		296,890	380,849		380,849	(267,583)	113,266			17
18	Directors Fees											18
19	Professional Services			45,992	45,992		45,992	14,373	60,365			19
20	Dues, Fees, Subscriptions & Promotions			32,298	32,298		32,298	4,159	36,457			20
21	Clerical & General Office Expenses	166,230	35,791	31,576	233,597		233,597	157,702	391,299			21
22	Employee Benefits & Payroll Taxes			686,003	686,003		686,003	(211)	685,792			22
23	Inservice Training & Education			2,343	2,343		2,343		2,343			23
24	Travel and Seminar			1,560	1,560		1,560	4,239	5,799			24
25	Other Admin. Staff Transportation			6,708	6,708		6,708		6,708			25
26	Insurance-Prop.Liab.Malpractice			149,289	149,289		149,289	1,596	150,885			26
27	Other (specify):*							24,040	24,040			27
28	<b>TOTAL General Administration</b>	250,189	35,791	1,252,659	1,538,639		1,538,639	(61,685)	1,476,954			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,052,084	547,506	2,354,660	6,954,250		6,954,250	(66,452)	6,887,798			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number      Chateau Nursing & Rehabilitation Center      #0046177      Report Period Beginning:      01/01/05      Ending:      12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			34,989	34,989		34,989	300,125	335,114			30
31	Amortization of Pre-Op. & Org.							48,954	48,954			31
32	Interest			6,612	6,612		6,612	362,610	369,222			32
33	Real Estate Taxes			72,417	72,417		72,417	1,599	74,016			33
34	Rent-Facility & Grounds			492,454	492,454		492,454	(480,563)	11,891			34
35	Rent-Equipment & Vehicles			21,253	21,253		21,253	(13,447)	7,806			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			627,725	627,725		627,725	219,278	847,003			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		415,499	4,763	420,262		420,262	(4,257)	416,005			39
40	Barber and Beauty Shops			1,442	1,442		1,442		1,442			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			82,125	82,125		82,125		82,125			42
43	Other (specify):* <b>Nonallowable Costs</b>			190,007	190,007		190,007	(190,462)	(455)			43
44	<b>TOTAL Special Cost Centers</b>		415,499	278,337	693,836		693,836	(194,719)	499,117			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,052,084	963,005	3,260,722	8,275,811		8,275,811	(41,893)	8,233,918			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

## STATE OF ILLINOIS

Page 5

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning:

01/01/05

Ending:

12/31/05

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals	(382)	2		4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation	(3,458)	30		9
10 Interest and Other Investment Income	(6,612)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(2,054)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees	(1,013)	43		17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions	(1,050)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(155,000)	43		24
25 Fund Raising, Advertising and Promotional	(16,329)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax				26
27 CNA Training for Non-Employees				27
28 Yellow Page Advertising				28
29 Other-Attach Schedule See Sch 5A	(16,283)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (202,181)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	160,288		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ 160,288		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B) )	\$ (41,893)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		x	\$		38
39					39
40 Gift and Coffee Shops		x			40
41 Barber and Beauty Shops		x			41
42 Laboratory and Radiology		x			42
43 Prescription Drugs		x			43
44 Exceptional Care Program		x			44
45 Other-Attach Schedule		x			45
46 Other-Attach Schedule		x			46
47 TOTAL (C): (sum of lines 38-46)			\$		47

**Chateau Nursing & Rehabilitation Center****Provider #: 0046177****01/01/05 to 12/31/05****Schedule 5A**

## VI. Adjustment Detail

Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Vending Income Offset	(832)	2
Jury Duty Income Offset	(34)	21
To disallow Chamber of Commerce	(306)	20
To disallow Theft Loss	(1,561)	43
To disallow Collection Expense	(305)	43
To disallow Illinois Replacement Tax	(500)	43
To disallow Laboratory Expense	(4,665)	43
To disallow Radiology Expenses	(7,985)	43
To disallow BLDG CO. Replacement Tax	(100)	43
To disallow Xcel Med. Supply Profit	5	43
 Total	 (16,283)	

## STATE OF ILLINOIS

Page 5A

Chateau Nursing & Rehabilitation CenterID# 0046177Report Period Beginning: 01/01/05Ending: 12/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1	Misc. - Part A	\$	1
2	Labs - Part A		2
3	X-Rays - Part A		3
4	Vending Machine Expense		4
5	Disallowed Non-Care Related Real Estate Tax		5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	3,860	0	0	(2,301)	0	0	(11)	0	0	1,548	1
2	Food Purchase	(382)	0	0	0	0	1,741	0	0	0	0	0	1,359	2
3	Housekeeping	0	0	0	0	0	0	0	0	(3,683)	0	0	(3,683)	3
4	Laundry	0	0	0	0	0	0	0	0	(156)	0	0	(156)	4
5	Heat and Other Utilities	0	0	1,958	0	0	0	0	0	0	0	0	1,958	5
6	Maintenance	0	0	9,103	0	26	26	0	0	(183)	0	0	8,972	6
7	Other (specify):*	0	0	1,130	0	248	397	0	0	0	0	0	1,775	7
8	<b>TOTAL General Services</b>	(382)	0	16,051	0	274	(137)	0	0	(4,033)	0	0	11,773	8
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	27	(1,470)	0	0	(14,643)	0	0	(16,086)	10
10a	Therapy	0	0	468	0	0	0	0	0	(30)	0	0	438	10a
11	Activities	0	0	0	0	0	0	0	0	(4)	0	0	(4)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	64	0	(120)	0	0	0	0	0	0	(56)	15
16	<b>TOTAL Health Care and Programs</b>	0	0	532	0	(93)	(1,470)	0	0	(14,677)	0	0	(15,708)	16
	<b>C. General Administration</b>													
17	Administrative	0	0	(267,775)	0	0	192	0	0	0	0	0	(267,583)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	3,600	10,769	0	0	4	0	0	0	0	0	14,373	19
20	Fees, Subscriptions & Promotions	0	250	4,209	0	0	6	0	0	0	0	0	4,465	20
21	Clerical & General Office Expenses	0	0	157,295	0	0	441	0	0	0	0	0	157,736	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	(211)	0	0	(211)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	4,086	0	0	153	0	0	0	0	0	4,239	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,460	0	0	136	0	0	0	0	0	1,596	26
27	Other (specify):*	0	0	24,040	0	0	0	0	0	0	0	0	24,040	27
28	<b>TOTAL General Administration</b>	0	3,850	(65,916)	0	0	932	0	0	(211)	0	0	(61,345)	28
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	(382)	3,850	(49,333)	0	181	(675)	0	0	(18,921)	0	0	(65,280)	29



## STATE OF ILLINOIS

Summary B

Facility Name & ID Number    Chateau Nursing & Rehabilitation Center    #    0046177    Report Period Beginning:    01/01/05    Ending:    12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(3,458)	277,864	20,398	0	0	73	0	5,248	0	0	0	300,125	30
31	Amortization of Pre-Op. & Org.	0	48,954	0	0	0	0	0	0	0	0	0	48,954	31
32	Interest	(6,612)	363,715	0	3,405	0	245	0	1,857	0	0	0	362,610	32
33	Real Estate Taxes	0	(11)	0	1,610	0	0	0	0	0	0	0	1,599	33
34	Rent-Facility & Grounds	0	(488,188)	0	7,625	0	0	0	0	0	0	0	(480,563)	34
35	Rent-Equipment & Vehicles	0	0	0	1,374	0	14	0	(14,835)	0	0	0	(13,447)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(10,070)</b>	<b>202,334</b>	<b>20,398</b>	<b>14,014</b>	<b>0</b>	<b>332</b>	<b>0</b>	<b>(7,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,278</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	(619)	0	0	(3,638)	0	0	(4,257)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(175,446)	100	0	0	0	0	0	0	(5)	0	0	(175,351)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(175,446)</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(619)</b>	<b>0</b>	<b>0</b>	<b>(3,643)</b>	<b>0</b>	<b>0</b>	<b>(179,608)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(185,898)	206,284	(28,935)	14,014	181	(962)	0	(7,730)	(22,564)	0	0	(25,610)	45

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Chateau Willowbrook Property LLC	Evanston	BLDG Company

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19 Professional Fees	\$	Chateau Willowbrook Property LLC	100.00%	\$ 3,600	\$ 3,600	1
2	V	20 Fees, Subscriptions, & Dues		Chateau Willowbrook Property LLC	100.00%	250	250	2
3	V	30 Depreciation		Chateau Willowbrook Property LLC	100.00%	277,864	277,864	3
4	V	31 Amortization		Chateau Willowbrook Property LLC	100.00%	48,954	48,954	4
5	V	32 Interest Working Capital		Chateau Willowbrook Property LLC	100.00%	12,510	12,510	5
6	V	32 Interest Mortgage		Chateau Willowbrook Property LLC	100.00%	515,620	515,620	6
7	V	33 Real Estate Tax	72,417	Chateau Willowbrook Property LLC	100.00%	72,406	(11)	7
8	V	34 Rent	488,188	Chateau Willowbrook Property LLC	100.00%		(488,188)	8
9	V	43 Other		Chateau Willowbrook Property LLC	100.00%	100	100	9
10	V	32 Interest Income		Chateau Willowbrook Property LLC	100.00%	(3,876)	(3,876)	10
11	V	32 Interest Income		Chateau Willowbrook Property LLC	100.00%	(160,539)	(160,539)	11
12	V							12
13	V							13
14	Total		\$ 560,605			\$ 766,889	\$ * 206,284	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary - Salary	\$	Care Centers, Inc.	100.00%	\$ 3,549	\$ 3,549
16	V	01 Dietary - Other		Care Centers, Inc.	100.00%	311	311
17	V	05 Utilities		Care Centers, Inc.	100.00%	1,958	1,958
18	V	06 Maintenance Salary		Care Centers, Inc.	100.00%	4,317	4,317
19	V	06 Maintenance - Other		Care Centers, Inc.	100.00%	4,786	4,786
20	V	07 Employee Benefits - General Serv.		Care Centers, Inc.	100.00%	1,130	1,130
21	V	10 Nursing - Salary		Care Centers, Inc.	100.00%		
22	V	10 Nursing - Other		Care Centers, Inc.	100.00%		
23	V	10a Therapy - Salary		Care Centers, Inc.	100.00%	468	468
24	V	10a Therapy Other		Care Centers, Inc.	100.00%		
25	V	15 Employee Benefits - Healthcare		Care Centers, Inc.	100.00%	64	64
26	V	17 Administrative - Salary		Care Centers, Inc.	100.00%	25,906	25,906
27	V	17 Administrative - Other	296,890	Care Centers, Inc.	100.00%	3,209	(293,681)
28	V	19 Professional Fees	7,200	Care Centers, Inc.	100.00%	17,969	10,769
29	V	20 Dues and Subscriptions		Care Centers, Inc.	100.00%	4,209	4,209
30	V	21 Office & Clerical - Salary		Care Centers, Inc.	100.00%	141,652	141,652
31	V	21 Office & Clerical - Other		Care Centers, Inc.	100.00%	15,643	15,643
32	V	22 Employee Benefits		Care Centers, Inc.	100.00%		
33	V	23 Inservice & Education		Care Centers, Inc.	100.00%		
34	V	24 Travel and Seminar		Care Centers, Inc.	100.00%	4,086	4,086
35	V	25 Other Admin. Staff Transportation		Care Centers, Inc.	100.00%		
36	V	26 Insurance		Care Centers, Inc.	100.00%	1,460	1,460
37	V	27 Employee Benefits - Admin Serv.		Care Centers, Inc.	100.00%	24,040	24,040
38	V	30 Depreciation		Care Centers, Inc.	100.00%	20,398	20,398
39	Total		\$ 304,090			\$ 275,155	\$ * (28,935)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger		4	5 Cost to Related Organization		6	7	8 Difference:	
		Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest	\$	Care Centers, Inc.	100.00%	\$	3,405	\$	3,405
16	V	33	Real Estate Taxes		Care Centers, Inc.	100.00%		1,610		1,610
17	V	34	Rent-Building		Care Centers, Inc.	100.00%		7,625		7,625
18	V	35	Rent-Equipment & Auto		Care Centers, Inc.	100.00%		1,374		1,374
19	V									
20	V									
21	V									
22	V									
23	V									
24	V									
25	V									
26	V									
27	V									
28	V									
29	V									
30	V									
31	V									
32	V									
33	V									
34	V									
35	V									
36	V									
37	V									
38	V									
39	Total			\$			\$	14,014	\$ *	14,014

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger		5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization					
15	V	06 Maintenance Salary	\$ 3,321	Care Centers, Inc.		100.00%	\$ 3,347	\$ 26	15
16	V	07 Employee Benefits - Gen Service	500	Care Centers, Inc.		100.00%	748	248	16
17	V	10 Nursing Salary	8,926	Care Centers, Inc.		100.00%	8,953	27	17
18	V	10a Therapy Salary	2,346	Care Centers, Inc.		100.00%	2,346		18
19	V	15 Employee Benefits - Healthcare	1,689	Care Centers, Inc.		100.00%	1,569	(120)	19
20	V	17 Administrative Salary		Care Centers, Inc.		100.00%			20
21	V	21 Office Salary		Care Centers, Inc.		100.00%			21
22	V	22 Employee Benefits		Care Centers, Inc.		100.00%			22
23	V	27 Employee Benefits - Gen. Admin.		Care Centers, Inc.		100.00%			23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 16,782				\$ 16,963	\$ * 181	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary Salary	\$	Care Center Health System	100.00%	\$ 2,613	\$ 2,613 15
16	V	01 Dietary Other	5,663	Care Center Health System	100.00%	749	(4,914) 16
17	V	02 Food	878	Care Center Health System	100.00%	2,619	1,741 17
18	V	06 Maintenance		Care Center Health System	100.00%	26	26 18
19	V	07 Employee Benefits - Gen Services		Care Center Health System	100.00%	397	397 19
20	V	10 Nursing Supplies	1,470	Care Center Health System	100.00%		(1,470) 20
21	V	10 Nursing Supplies		Care Center Health System	100.00%		
22	V	17 Administrative		Care Center Health System	100.00%	192	192 22
23	V	19 Professional Fees		Care Center Health System	100.00%	4	4 23
24	V	20 Dues & Subscriptions		Care Center Health System	100.00%	6	6 24
25	V	21 Office & Clerical Salary		Care Center Health System	100.00%		
26	V	21 Office & Clerical Other		Care Center Health System	100.00%	441	441 26
27	V	23 Inservice & Education		Care Center Health System	100.00%		
28	V	24 Travel & Seminar		Care Center Health System	100.00%	153	153 28
29	V	26 Insurance		Care Center Health System	100.00%	136	136 29
30	V	30 Depreciation		Care Center Health System	100.00%	73	73 30
31	V	32 Interest Expense		Care Center Health System	100.00%	245	245 31
32	V	33 Real Estate Taxes		Care Center Health System	100.00%		
33	V	34 Rent-Building		Care Center Health System	100.00%		
34	V	35 Rent-Equipment & Auto		Care Center Health System	100.00%	14	14 34
35	V	39 Ancillary Enteral Supplies	5,949	Care Center Health System	100.00%	5,330	(619) 35
36	V						
37	V						
38	V						
39	Total		\$ 13,960			\$ 12,998	\$ * (962) 39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Health Insurance	\$ 202,356	CCS Employee Benefit Group	100.00%	\$	\$ (202,356)	15
16	V	22 Employee Health Insurance		CCS Employee Benefit Group	100.00%	202,356	202,356	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 202,356			\$ 202,356	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Chateau Nursing & Rehabilitation Center# 0046177Report Period Beginning: 01/01/05Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Vent Lease LLC	100.00%	\$ 5,248	\$ 5,248	15
16	V	32 Interest Expense		Vent Lease LLC	100.00%	1,857	1,857	16
17	V	35 Equipment Lease	14,835	Vent Lease LLC	100.00%		(14,835)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 14,835			\$ 7,105	\$ * (7,730)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.



Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary	\$ 116	Xcell Medical Supply, LLC	100.00%	\$ 105	\$ (11)
16	V	02 Food		Xcell Medical Supply, LLC	100.00%		
17	V	03 Housekeeping	37,152	Xcell Medical Supply, LLC	100.00%	33,469	(3,683)
18	V	04 Laundry	1,574	Xcell Medical Supply, LLC	100.00%	1,418	(156)
19	V	06 Repairs & Maintenance	1,840	Xcell Medical Supply, LLC	100.00%	1,657	(183)
20	V	10 Nursing	147,689	Xcell Medical Supply, LLC	100.00%	133,046	(14,643)
21	V	11 Activities	45	Xcell Medical Supply, LLC	100.00%	41	(4)
22	V	21 Clerical & General Office		Xcell Medical Supply, LLC	100.00%		
23	V	22 Employees Benefits	2,121	Xcell Medical Supply, LLC	100.00%	1,910	(211)
24	V	39 Ancillary	36,792	Xcell Medical Supply, LLC	100.00%	33,154	(3,638)
25	V	43 Other	48	Xcell Medical Supply, LLC	100.00%	43	(5)
26	V	10a Therapy	298	Xcell Medical Supply, LLC	100.00%	268	(30)
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 227,675			\$ 205,111	\$ * (22,564)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

**Chateau Nursing & Rehabilitation Center**

**Provider #:** 0046177

**01/01/05 to 12/31/05**

**Schedule 6**

Partner Name	Ownership %
Nathan & Shirley Rothner Trust	22.00%
Eric Rothner	1.00%
William Rothner Accum. Trust	11.00%
Daniel Rothner Accum. Trust	11.00%
Rachel Rothner Accum. Trust	11.00%
Mellissa Rothner Accum. Trust	11.00%
Adam Vales Accum. Trust	11.00%
Kathryn Vales Accum. Trust	11.00%
Kimberly Richman Accum. Trust	11.00%
	100.00%

**Chateau Nursing & Rehabilitation Center**

**Provider #:**

**01/01/05**

**0046177**

**12/31/05**

**Schedule 6A**

CARE CENTERS, INC.  
SUMMARY OF NON-BUILDING RENTAL  
RELATED ENTITIES  
AS OF  
December 31, 2005

	CARE CENTERS, INC.	CARE CENTERS HEALTH SYSTEMS	CCS EMPLOYEE BENEFITS GROUP	ROTHNER VENT LEASE LLC	HARBOR LIGHTS	
<b>ILLINOIS HOMES</b>						
Applewood Nursing & Rehabilitation Center	X	X	X			
Briar Place LTD.	X	X	X			
Chateau Village Nursing & Rehabilitation Center	X	X	X			
Colonial Hall Nursing & Rehabilitation Center	X	X	X			
Concord Extended Care	X	X	X			
Grasmere Place LLC	X		X			
International Village Nursing & Rehabilitation Center	X	X	X			
Lakewood Nursing & Rehabilitation Center	X	X	X			
Lemont Nursing & Rehabilitation Center	X	X	X			
Pavillion of Forest Park LLC	X	X	X			
Plum Grove Nursing & Rehabilitation Center	X	X	X			
Prairie Manor Health Care	X	X	X			
Rainbow Beach Nursing Center	X	X	X			
Ridgeland Nursing & Rehabilitation Center	X	X	X			
Rivershores Nursing & Rehabilitation Center	X	X	X			
Sheridan Shores Nursing & Rehabilitation Center	X	X	X			
Snow Valley Nursing & Rehabilitation Center	X	X	X			
Somerset Place LLC	X		X			
South Shores Nursing & Rehabilitation Center	X	X	X			
Tri-State Nursing & Rehabilitation Center	X	X	X			
Washington Heights Nursing & Rehabilitation Center	X	X	X			
Westshire Nursing & Rehabilitation Center	X	X	X			
Wheaton Care Center, LTD	X	X	X			
<b>INDIANA HOMES</b>						
Clark Nursing & Rehabilitation Center	X	X	X			
Dyer Nursing & Rehabilitation Center	X	X	X			
East Lake Nursing & Rehabilitation Center	X	X	X			
Lake County Nursing & Rehabilitation Center	X	X	X			
Northlake Nursing & Rehabilitation Center	X	X	X			
Sebos, Nursing & Rehabilitation Center	X	X	X			
Sheffield Manor	X		X			
Valparaiso Care & Rehabilitation Center	X	X	X			
<b>OHIO HOMES</b>						
McKinley Health Care Center	X	X	X			

**Chateau Nursing & Rehabilitation Center**Provider #: **0046177**

01/01/05 12/31/05

**Schedule 6B**

## RELATED NURSING HOMES

December 31, 2005

GROUP NAME	FACILITY NAME	CITY
---------------	------------------	------

**CARE CENTERS, INC.****ILLINOIS HOMES**

Applewood Nursing & Rehabilitation Center	MATTESON
Briar Place LTD.	INDIAN HEAD
Chateau Village Nursing & Rehabilitation Center	WILLOWBROOK
Colonial Hall Nursing & Rehabilitation Center	PRINCETON
Concord Extended Care	OAK LAWN
Grasmere Place LLC	CHICAGO
International Village Nursing & Rehabilitation Center	CHICAGO
Lakewood Nursing & Rehabilitation Center	PLAINFIELD
Lemont Nursing & Rehabilitation Center	LEMONT
Pavillion of Forest Park LLC	FOREST PARK
Plum Grove Nursing & Rehabilitation Center	PALATINE
Prairie Manor Health Care	CHICAGO HEIGHTS
Rainbow Beach Nursing Center	CHICAGO
Ridgeland Nursing & Rehabilitation Center	PALOS HEIGHTS
Rivershores Nursing & Rehabilitation Center	MARSEILLES
Sheridan Shores Nursing & Rehabilitation Center	CHICAGO
Snow Valley Nursing & Rehabilitation Center	LISLE
Somerset Place LLC	CHICAGO
South Shores Nursing & Rehabilitation Center	CHICAGO
Tri-State Nursing & Rehabilitation Center	Lansing
Washington Heights Nursing & Rehabilitation Center	CHICAGO
Westshire Nursing & Rehabilitation Center	CICERO
Wheaton Care Center, LTD	WHEATON

**INDIANA HOMES**

Clark Nursing & Rehabilitation Center	Gary
Dyer Nursing & Rehabilitation Center	Dyer
East Lake Nursing & Rehabilitation Center	Elkhart
Lake County Nursing & Rehabilitation Center	East Chicago
Northlake Nursing & Rehabilitation Center	Merriville
Sebos, Nursing & Rehabilitation Center	Holbart
Sheffield Manor	Dyer
Valparaiso Care & Rehabilitation Center	Valparaiso

**OHIO HOMES**

McKinley Health Care Center	Canton
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**Chateau Nursing & Rehabilitation Center****Provider #:****0046177****01/01/05****12/31/05****Schedule 6B****OTHER RELATED BUSINESS ENTITIES****AS OF****December 31, 2005**

NAME		CITY	TYPE OF BUSINESS
CARE CENTERS, INC.		EVANSTON, IL	MANAGEMENT COMPANY
CARE CENTERS HEALTH SYSTEM		EVANSTON, IL	DIETARY & FOOD SUPPLEMENTS
HARBOR LIGHTS	*	GLEN ELLYN	HOSPICE
ROTHNER VENTS LLC		EVANSTON, IL	MEDICAL EQUIP RENTAL
2201 MAIN, LLC		EVANSTON, IL	BUILDING COMPANY

\* - Page 6 & 8 Are not required for this entity since there was no payment from the Nursing Homes to the Related Entity

**SEE THE ATTACHED SUMMARY FOR THE APPLICABILITY OF EACH RELATED BUSINESS ENTITY TO THE RELATED NURSING HOME**

Facility Name & ID Number      Chateau Nursing & Rehabilitation Center      #      0046177      Report Period Beginning:      01/01/05      Ending:      12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Eric Rothner	Owner	Administrative	0.01	See Attach	1.05	2.63%	CCI -Salary	\$ 2,528	17-7	1
2	Adam Vales	Owner	Clerical	0.11	See Attach	1.31	3.27%	CCS -VEBA	1,619	22-7	2
3	Mark Steinberg	Relative	Administrative	0.00	See Attach	1.82	4.55%	CCI -Salary	2,434	17-7	3
4	Kim Rudolph	Owner	Clerical	0.11	See Attach	1.15	2.87%	CCS -VEBA	979	22-7	4
5	Kim Rudolph	Owner	Clerical	0.11	See Attach	1.15	2.87%	CCI -Salary	510	17-7	5
6	Gale Rothner	Relative	Administrative	0.00	See Attach	1.16	2.90%	CCI -Salary	2,580	17-7	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 10,650		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary Salary	Patient Days	1,497,287	32	\$ 107,276	\$ 107,276	49,534	\$ 3,549	1
2	1	Dietary Other	Patient Days	1,497,287	32	9,406		49,534	311	2
3	5	Utilities	Patient Days	1,497,287	32	59,188		49,534	1,958	3
4	6	Maintenance Salary	Patient Days	1,497,287	32	130,484	130,484	49,534	4,317	4
5	6	Maintenance Other	Patient Days	1,497,287	32	144,661		49,534	4,786	5
6	7	Employee Ben. - Gen. Services	Patient Days	1,497,287	32	34,158		49,534	1,130	6
7	10	Nursing Salary	Patient Days	1,497,287	32			49,534	0	7
8	10	Nursing Other	Patient Days	1,497,287	32			49,534	0	8
9	10a	Therapy Salary	Patient Days	1,497,287	32	14,139	14,139	49,534	468	9
10	10a	Therapy Other	Patient Days	1,497,287	32			49,534	0	10
11	15	Employee Ben. Healthcare	Patient Days	1,497,287	32	1,933		49,534	64	11
12	17	Administrative Salary	Patient Days	1,497,287	32	783,083	783,083	49,534	25,906	12
13	17	Administrative Other	Patient Days	1,497,287	32	97,000		49,534	3,209	13
14	19	Professional Fees	Patient Days	1,497,287	32	543,148		49,534	17,969	14
15	20	Dues & Subscriptions	Patient Days	1,497,287	32	127,217		49,534	4,209	15
16	21	Office & Clerical Salary	Patient Days	1,497,287	32	4,281,771	4,281,771	49,534	141,652	16
17	21	Office & Clerical Other	Patient Days	1,497,287	32	472,845		49,534	15,643	17
18	23	Inservice & Education	Patient Days	1,497,287	32			49,534	0	18
19	24	Travel & Seminar	Patient Days	1,497,287	32	123,511		49,534	4,086	19
20	25	Other Admin. Staff Transportation	Patient Days	1,497,287	32			49,534	0	20
21	26	Insurance	Patient Days	1,497,287	32	44,126		49,534	1,460	21
22	27	Employee Ben. - Gen. Admin	Patient Days	1,497,287	32	726,674		49,534	24,040	22
23	30	Depreciation	Patient Days	1,497,287	32	616,575		49,534	20,398	23
24	32	Interest	Patient Days	1,497,287	32	102,930		49,534	3,405	24
25	TOTALS					\$ 8,420,125	\$ 5,316,753		\$ 278,560	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	33 Real Estate Taxes	Patient Days	1,497,287	32	\$ 48,662	\$	49,534	\$ 1,610	1
2	34 Rent- Building	Patient Days	1,497,287	32	230,488		49,534	7,625	2
3	35 Rent - Equipment & Auto	Patient Days	1,497,287	32	41,530		49,534	1,374	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 320,680	\$		\$ 10,609	25



Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6 Maintenance Salary	Direct Cost	3,347		\$ 3,347	\$ 3,347	3,347	\$ 3,347	1
2	7 Emp. Ben. - Gen Services	Direct Cost	748		748		748	748	2
3	10 Nursing Salary	Direct Cost	8,953		8,953	8,953	8,953	8,953	3
4	10a Therapy Salary	Direct Cost	2,346		2,346	2,346	2,346	2,346	4
5	15 Emp. Ben. - Healthcare	Direct Cost	1,569		1,569		1,569	1,569	5
6	17 Administrative Salary	Direct Cost							6
7	21 Office Salary	Direct Cost							7
8	22 Employee Benefits	Direct Cost							8
9	27 Emp. Ben. - Gen Admin	Direct Cost							9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 16,963	\$ 14,646		\$ 16,963	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Center Health System  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-3000  
 Fax Number ( 847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary Salary	Billable Income	928,452		\$ 160,568	\$ 160,568	15,109	\$ 2,613	1
2	1	Dietary Other	Billable Income	928,452		46,000		15,109	749	2
3	2	Food	Billable Income	928,452		160,931		15,109	2,619	3
4	6	Maintenance	Billable Income	928,452		1,614		15,109	26	4
5	7	Employee Ben. - Gen. Services	Billable Income	928,452		24,382		15,109	397	5
6	17	Administrative	Billable Income	928,452		11,797		15,109	192	6
7	19	Professional Fees	Billable Income	928,452		262		15,109	4	7
8	20	Dues & Subscriptions	Billable Income	928,452		342		15,109	6	8
9	21	Office & Clerical Salaries	Billable Income	928,452				15,109		9
10	21	Office & Clerical Other	Billable Income	928,452		27,087		15,109	441	10
11	23	Inservices & Education	Billable Income	928,452				15,109		11
12	24	Travel & Seminar	Billable Income	928,452		9,381		15,109	153	12
13	25	Other Admin. Staff Transport.	Billable Income	928,452				15,109		13
14	26	Insurance	Billable Income	928,452		8,379		15,109	136	14
15	27	Employee Ben. - Gen. Admin	Billable Income	928,452				15,109		15
16	30	Depreciation	Billable Income	928,452		4,499		15,109	73	16
17	32	Interest	Billable Income	928,452		15,077		15,109	245	17
18	33	Real Estate Taxes	Billable Income	928,452				15,109		18
19	34	Rent- Building	Billable Income	928,452				15,109		19
20	35	Rent - Equipment & Auto	Billable Income	928,452		843		15,109	14	20
21	39	Ancillary Enteral Supplies	Billable Income	928,452		327,517		15,109	5,330	21
22										22
23										23
24										24
25	TOTALS					\$ 798,679	\$ 160,568		\$ 12,998	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization CCS Employee Benefits Group, Inc.  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-4000  
 Fax Number ( 847) 905-4040

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2	22 Employee Health Insurance	Direct Allocation						202,356	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		202,356	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Vent Lease, LLC  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847) 905-4000  
 Fax Number ( 847) 905-4040

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	30 Depreciation	Direct Billing	593,410	29	\$ 197,493	\$	15,770	\$ 5,248	1
2	32 Interest	Direct Billing	593,410	29	69,863		15,770	1,857	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 267,356	\$		\$ 7,105	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Xcel Medical Supply, LLC  
 Street Address 2201 West Main Street  
 City / State / Zip Code Evanston, Illinois 6020  
 Phone Number ( 847 ) 328-7600  
 Fax Number ( 847 ) 328-7615

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1 Dietary	Direct Allocation	105		\$ 105	\$	105	\$ 105	1
2	2 Food	Direct Allocation							2
3	3 Housekeeping	Direct Allocation	33,469		33,469		33,469	33,469	3
4	4 Laundry	Direct Allocation	1,418		1,418		1,418	1,418	4
5	6 Repair & Maintenance	Direct Allocation	1,657		1,657		1,657	1,657	5
6	10 Nursing	Direct Allocation	133,046		133,046		133,046	133,046	6
7	11 Activities	Direct Allocation	41		41		41	41	7
8	21 Clerical & General	Direct Allocation							8
9	22 Employee Benefits	Direct Allocation	1,910		1,910		1,910	1,910	9
10	39 Ancillary	Direct Allocation	33,329		33,329		33,154	33,154	10
11	43 Other	Direct Allocation	43		43		43	43	11
12	10a Therapy	Direct Allocation	268		268		268	268	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 205,286	\$		\$ 205,111	25

Facility Name & ID Number Chateau Nursing & Rehabilitation Center # 0046177 Report Period Beginning: 01/01/05 Ending: 12/31/05

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1	LaSalle Bank		X	Mortgage			\$				\$	17,144	1	
2	Businee Partners (Net)		x	Mortgage				3,625,093				337,937	2	
3													3	
4													4	
5													5	
	Working Capital													
6	CIB Bank		X	Line of Credit								6,579	6	
7	A.N.R. inc. (Seller)		X					208,494				12,510	7	
8	See Sch 9A											5,540	8	
9	TOTAL Facility Related							\$	3,833,587			\$	379,710	9
	B. Non-Facility Related*													
10	Interest Income - Facility											(6,612)	10	
11	Interest Income - Bldg Co.											(3,876)	11	
12													12	
13													13	
14	TOTAL Non-Facility Related							\$				\$	(10,488)	14
15	TOTALS (line 9+line14)							\$	3,833,587			\$	369,222	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related Long-Term													
1							\$					\$	1	
2													2	
3													3	
4													4	
5													5	
	Working Capital													
6	Patient Trust											33	6	
7	Care Centers, Inc											3,650	7	
8	Vent Lease											1,857	8	
9	TOTAL Facility Related						\$	0	\$	0		\$	5,540	9
	B. Non-Facility Related*													
10	Shareholders	X											10	
11													11	
12													12	
13													13	
14	TOTAL Non-Facility Related						\$	0	\$	0		\$	0	14
15	TOTALS (line 9+line14)						\$	0	\$	0		\$	5,540	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

**Important**, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.

**NOTES:**

1. Please indicate a negative number by use of brackets ( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**



**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions,

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Chateau Nursing & Rehabilitation Center COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0046177

CONTACT PERSON REGARDING THIS REPORT Mike Kaplan

TELEPHONE (847) 905-4042 FAX #: (847) 905-3030

**A. Summary of Real Estate Tax Costs**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 09-23-407-043	Nursing Home	\$ 69,340.96	\$ 69,340.96
2. _____	Allocated from Care Centers, Inc.	\$ 48,662.44	\$ 1,609.88
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		<b>\$ 118,003.40</b>	<b>\$ 70,950.84</b>

**B. Real Estate Tax Cost Allocation:**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? X YES        NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

**C. Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A.
Square Feet:
66,447

B. General Construction Type:

Exterior
Brick

Frame
Masonry & Steel

Number of Stories
1

C.
Does the Operating Entity?

☐ (a) Own the Facility
☒ (b) Rent from a Related Organization.
☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D.
Does the Operating Entity?

☒ (a) Own the Equipment
☒ (b) Rent equipment from a Related Organization.
☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E.
List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F.
Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES
☒ NO

If so, please complete the following:

1. Total Amount Incurred:
131,384

2. Number of Years Over Which it is Being Amortized:
5-11 Yrs

3. Current Period Amortization:
48,954

4. Dates Incurred:
2003& 2005

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	273,121	2003	\$ 295,367	1
2	2201 Main LLc		2003	11,635	2
3	TOTALS			\$ 307,002	3

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	150	2003		\$ 2,922,597		Various	\$ 188,574	\$ 188,574	\$ 651,242
5									
6									
7									
8									
9	Improvement Type**								
10	Land Improvement	2003		325,640		Various	28,132	28,132	76,370
11									
12									
13									
14									
15									
16	2201 Main LLC Allocation Building	2201		16,034		40	411	411	1,353
17	2201 Main LLC Allocation Building Improvement:	2002		13,245		20	662	662	2,318
18	2201 Main LLC Allocation Building Improvement:	2003		15,609		20	780	780	1,951
19	2201 Main LLC Allocation Building Improvement:	2005		776		20	17	17	17
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,293,901	\$		\$ 218,576	\$ 218,576	\$ 733,251	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete

## STATE OF ILLINOIS

Page 12B

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,293,901	\$		\$ 218,576	\$ 218,576	\$ 733,251	1
2	Water Heater	2003	8,638	864	20	432	(432)	1,260	2
3	Exhaust Fan	2003	1,111	111	20	56	(55)	162	3
4	Pot Hole Repairs	2003	600		20	30	30	83	4
5	Electric Heat and Air Conditioners	2003	700	140	20	140		385	5
6	Fire Control Equipment Replacement	2003	2,250	321	20	321		884	6
7	Door Replacement	2003	1,472	74	20	74		202	7
8	Carpet Replacement	2003	588	59	20	29	(30)	81	8
9	Plumbing Work	2003	2,595	260	20	130	(130)	335	9
10	New Fence and Drywall Constructed	2003	5,700	570	20	285	(285)	713	10
11	Replace 2 Panic Devices	2003	900	129	20	129		321	11
12	Walk in Freezer Repair	2003	2,342	335	20	335		836	12
13	Armstrong Excelon Tile	2003	1,888	126	20	126		304	13
14	Drywall And Fire Wall Caulking	2003	5,500	550	20	275	(275)	642	14
15	Smoke Detector Installation	2003	3,965	566	20	566		1,322	15
16	Drywall Work and Fire Wall	2003	3,000	300	20	150	(150)	338	16
17	Drywall Work	2003	1,100	110	20	55	(55)	124	17
18	Generator Services	2003	1,438	205	20	205		462	18
19	15 New Keypads	2003	8,166	1,167	20	1,167		2,528	19
20	Wood Flooring	2004	20,929	2,093	20	1,046	(1,047)	2,093	20
21	Wallpaper Borders and Adhesive	2004	2,063	206	20	103	(103)	206	21
22	Heating Unit Repair	2004	1,379	197	20	197		394	22
23	Interior Addition	2004	1,744	174	20	87	(87)	167	23
24	Pot Hole Repairs	2004	7,000	700	20	350	(350)	583	24
25	Electric Door Openers	2004	2,320	232	20	116	(116)	193	25
26	Fire Safety System	2004	1,691	338	20	338		535	26
27	Chemical Kitchen System	2004	2,278	228	20	114	(114)	171	27
28	Damper Work	2004	3,316	332	20	166	(166)	249	28
29	Plumbing Work	2004	1,187	119	20	59	(60)	89	29
30	Landscaping	2004	6,422		20	321	321	535	30
31	Landscaping	2004	2,198		20	110	110	183	31
32	Landscaping	2004	3,501		20	175	175	292	32
33	Electric Heat ed Air Curtain	2004	2,617	523	20	523		785	33
34	TOTAL (lines 1 thru 33)		\$ 3,404,499	\$ 11,029		\$ 226,786	\$ 215,757	\$ 750,708	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,404,499	\$ 11,029		\$ 226,786	\$ 215,757	\$ 750,708	1
2	Generator Services	2004	2,969	148	20	148		210	2
3	Generator Services	2004	1,645	82	20	82		117	3
4	Vestibule Doors	2004	6,820	682	20	341	(341)	597	4
5	Air Curtain	2004	1,600	160	20	80	(80)	100	5
6	New Alarm System	2004	12,500	1,250	20	625	(625)	729	6
7	Sprinkler	2004	4,640	464	20	232	(232)	309	7
8	Roof Repair	2004	750		20	38	38	66	8
9	Roof Ventilators	2004	776		20	39	39	68	9
10	Light Fixture	2004	726		20	36	36	64	10
11	Nursing Station Repairs	2004	951		20	48	48	79	11
12	Light Fixture	2004	726		20	36	36	61	12
13	Showers Grips	2004	635		20	32	32	42	13
14	Smoke Detectors	2004	1,940		20	97	97	129	14
15	Wander Guard	2004	1,055		20	53	53	101	15
16	Wander Guard	2004	703		20	35	35	59	16
17	Evaporator Coil Replacement	2004	1,604		20	80	80	120	17
18	Concrete work on driveway	2005	5,580	186	20	93	(93)	93	18
19	Ventilation System	2005	16,782	420	20	210	(210)	210	19
20	Awning Work	2005	11,500	192	20	96	(96)	96	20
21	Sprinkler System Work	2005	36,000	600	20	300	(300)	300	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,514,401	\$ 15,213		\$ 229,487	\$ 214,274	\$ 754,258	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,514,401	\$ 15,213		\$ 229,487	\$ 214,274	\$ 754,258	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,514,401	\$ 15,213		\$ 229,487	\$ 214,274	\$ 754,258	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 504,669	\$ 13,718	\$ 97,609	\$ 83,891	5-10yrs	\$ 314,002	71
72	Current Year Purchases	5,509	714	1,038	324	5-10yrs	764	72
73	Fully Depreciated Assets	7,584				5-10yrs	7,584	73
74								74
75	TOTALS	\$ 517,762	\$ 14,432	\$ 98,647	\$ 84,215		\$ 322,350	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2003 Ford Econo Van	2003	\$ 33,833	\$ 5,137	\$ 5,137		7 Yrs	\$ 14,998	76
77	Facility	Truck Repair	2004	1,083	207	207		7 Yrs	323	77
78	Allocated from Care Center			22,340		1,636	1,636	5 Yrs	16,917	78
79										79
80	TOTALS			\$ 57,256	\$ 5,344	\$ 6,980	\$ 1,636		\$ 32,238	80

## E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,396,421	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 34,989	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 335,114	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 300,125	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,108,846	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.



**Chateau Nursing & Rehab Center**  
**Moveable Equipment Schedule**  
1/1/05-12/31/05  
0046177

Company Name	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Straight Line Depreciation
<b>Line 28: Prior Years</b>					
Chateau Village & Rehab Center	91,004	13,718	14,562	844	29,959
Chateau Willowbrook Property LLC	318,533		61,158	61,158	226,796
2201 Main LLC	3,708		528	528	1,869
Care Centers, Inc	91,424		16,040	16,040	55,378
Vent Lease			5,248	5,248	
Care Center Health System			73	73	
<b>Total</b>	<b>504,669</b>	<b>13,718</b>	<b>97,609</b>	<b>83,891</b>	<b>314,002</b>

**Line 29: Current Year**

Chateau Village & Rehab Center	4,761	714	714		714
Chateau Willowbrook Property LLC					
2201 Main LLC	748		50	50	50
Care Centers, Inc			274	274	
Vent Lease					
Care Center Health System					
<b>Total</b>	<b>5,509</b>	<b>714</b>	<b>1,038</b>	<b>324</b>	<b>764</b>

**Line 30: Fully Depreciated**

Chateau Village & Rehab Center	7,584				7,584
Chateau Willowbrook Property LLC					
2201 Main LLC					
Care Centers, Inc					
Vent Lease					
Care Center Health System					
<b>Total</b>	<b>7,584</b>				<b>7,584</b>

**Total (Should tie to page 13)**

Chateau Village & Rehab Center	103,349	14,432	15,276	844	38,257
Chateau Willowbrook Property LLC	318,533		61,158	61,158	226,796
2201 Main LLC	4,456		578	578	1,919
Care Centers, Inc	91,424		16,314	16,314	55,378
Vent Lease			5,248	5,248	
Care Center Health System			73	73	
<b>Total</b>	<b>517,762</b>	<b>14,432</b>	<b>98,647</b>	<b>84,215</b>	<b>322,350</b>

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocation from Care Centers, Inc				7,625			5
6	Storage				4,266			6
7	TOTAL				\$ 11,891			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A

N/A

9. Option to Buy: ☐ YES ☒ NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 7,153 Description: \$3,580 Copier, \$949 Dish Machine, 1,236 Postage Meter, \$1,374 Care Centers, \$14 Care Center Health  
(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning                     

Ending                     

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12.                      /2006 \$                       
13.                      /2007 \$                       
14.                      /2008 \$                     

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Laundry Truck Rental	N/A	\$ N/A	\$ 653	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 653	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides.</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
 (c) For in-house training programs only. Do not include fringe benefits.  
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10a, C 3	hrs	\$		\$ 97,961	\$		\$ 97,961	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs			38,102			38,102	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs			438,750			438,750	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				351,203		351,203	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)									
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Sch 16A				9	5,222	60,102	9	65,324	13
14	TOTAL			\$	9	\$ 580,035	\$ 411,305	9	\$ 991,340	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

**Chateau Nursing & Rehabilitation Center****Provider #: 0046177****01/01/05 to 12/31/05****Schedule 16A**

## XIV. Special Services

Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
Therapy & Rehab Supplies	L10a C 2			54
Ventilation Equipment Services	L39, C 3		1,485	
Respiratory Therapy CCI	L10a C 3	9	468	
Medical Supplies	L39, C 2			34,406
Air Fluidized Beds	L39, C 2			8,802
Oxygen	L39, C 2			10,878
Ambulance Services	L39, C 3		1,518	
Wheelchairs and Walkers	L39, C 3		1,751	
Food Pump Medicare	L39, C 2			5,962
 Total		 9	 5,222	 60,102

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 500	\$ 500	1
2	Cash-Patient Deposits	23,943	23,943	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 150,000 )	1,446,981	1,446,981	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	304,767	304,767	6
7	Other Prepaid Expenses	44,151	44,151	7
8	Accounts Receivable (owners or related parties)	602,938	602,938	8
9	Other(specify): Notes Payable LaSalle	392,914	392,914	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,816,194	\$ 2,816,194	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		307,002	13
14	Buildings, at Historical Cost		2,968,261	14
15	Leasehold Improvements, at Historical Cost	197,912	546,140	15
16	Equipment, at Historical Cost	129,417	575,018	16
17	Accumulated Depreciation (book methods)	(81,097)	(1,108,846)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Financing Fees		102,639	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 246,232	\$ 3,390,214	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,062,426	\$ 6,206,408	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 643,884	\$ 643,884	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	19,039	19,039	28
29	Short-Term Notes Payable		208,494	29
30	Accrued Salaries Payable	299,081	299,081	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,751	6,751	31
32	Accrued Real Estate Taxes(Sch.IX-B)	72,808	72,800	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Sch 17A	195,236	195,236	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,236,799	\$ 1,445,285	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,625,093	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 3,625,093	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,236,799	\$ 5,070,378	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,825,627	\$ 1,136,030	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,062,426	\$ 6,206,408	48

\*(See instructions.)

**Chateau Nursing & Rehabilitation Center**  
**0046177**  
**12/31/05**

**Schedule 17A**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

### A. Current Assets

	Operating	After Consolidation
Other Current Assets (specify):		
Total Line 9 - Other Current Assets(specify):	0	0

### B. Long Term Assets

	Operating	After Consolidation
Other Long Term Assets (specify):		
Total Line 23 - Other Long Term Assets Assets(spec	0	0

### C. Current Liabilities

	<b>After</b>	
<b>Other Current Liabilities (specify):</b>	<b>Operating</b>	<b>Consolidation</b>
Accrued Expenses	112,882	112,882
Due to Medicaid	82,218	82,218
Wage Assignments	359	359
401K	(223)	(223)
<b>Total Line 36 - Other Current Liabilities(specify):</b>	<b>195,236</b>	<b>195,236</b>

**Other Current Liabilities (specify):**

[illegible]

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,534,288	1
2	Restatements (describe):		2
3			3
4	FR&R review Adjustments 2004 See Attached	(108,557)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,425,731	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	768,763	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(368,867)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 399,896	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,825,627	24 *

Operating Entity Only

\* This must agree with page 17, line 47.



## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning: 01/01/05

Ending:

12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note:** This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 8,780,964	1
2	Discounts and Allowances for all Levels	(2,729,260)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,051,704	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,486,721	6
7	Oxygen	1,416	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,488,137	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	2,312	13
14	Non-Patient Meals	382	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	348,215	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	47,174	19
20	Radiology and X-Ray	6,499	20
21	Other Medical Services	88,833	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 493,415	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	10,452	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 10,452	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Sch 19A	866	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 866	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 9,044,574	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,320,899	31
32	Health Care	4,094,712	32
33	General Administration	1,538,639	33
	<b>B. Capital Expense</b>		
34	Ownership	627,725	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	611,711	35
36	Provider Participation Fee	82,125	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,275,811	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	768,763	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 768,763	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

12/31/05

E. Other Revenue (specify):	Amount
Vending Income	832
Jury Duty Income	34
Total Line 28 - Other Revenue (specify):	866

Facility Name & ID Number **Chateau Nursing & Rehabilitation Center**# **0046177**Report Period Beginning: **01/01/05**Ending: **12/31/05**

12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,801	2,009	\$ 71,880	\$ 35.78	1
2	Assistant Director of Nursing	1,700	2,031	62,455	30.75	2
3	Registered Nurses	13,176	13,722	389,249	28.37	3
4	Licensed Practical Nurses	34,212	37,004	904,175	24.43	4
5	CNAs & Orderlies	90,036	97,103	1,134,297	11.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,415	1,678	27,936	16.65	9
10	Activity Assistants	10,844	12,127	129,025	10.64	10
11	Social Service Workers	4,066	4,515	73,687	16.32	11
12	Dietician	1,253	1,442	21,312	14.78	12
13	Food Service Supervisor	1,877	2,140	40,073	18.73	13
14	Head Cook					14
15	Cook Helpers/Assistants	3,455	3,867	42,433	10.97	15
16	Dishwashers	17,933	19,420	156,100	8.04	16
17	Maintenance Workers	8,443	9,122	134,069	14.70	17
18	Housekeepers	14,621	16,469	144,399	8.77	18
19	Laundry	4,165	4,589	41,323	9.00	19
20	Administrator	1,877	2,091	83,959	40.15	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,630	11,690	166,230	14.22	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,894	2,136	30,212	14.14	31
32	Other Health C: See Sch 20A	19,571	22,934	399,270	17.41	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	242,969	266,089	\$ 4,052,084 *	\$ 15.23	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	238	\$ 10,506	L.1 C. 3	35
36	Medical Director	Monthly	26,000	L.9 C. 3	36
37	Medical Records Consultant	Monthly	546	L.10 C. 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,063	L.10 C. 3	39
40	Physical Therapy Consultant			L.10a C. 3	40
41	Occupational Therapy Consultant			L.10a C. 3	41
42	Respiratory Therapy Consultant			L.10a C. 3	42
43	Speech Therapy Consultant			L.10a C. 3	43
44	Activity Consultant	24	1,176	L.11 C. 3	44
45	Social Service Consultant	18	986	L.12 C. 3	45
46	Other(specify)				46
47	Therapy Service Program	8	312	L.10a C. 3	47
48	CCI - See SCH 20B	439	14,646		48
49	TOTAL (lines 35 - 48)	727	\$ 59,235		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	504	\$ 22,663	L. 10 C. 3	50
51	Licensed Practical Nurses	1,236	45,477	L. 10 C. 3	51
52	Certified Nurse Assistants/Aides			L. 10 C. 3	52
53	TOTAL (lines 50 - 52)	1,740	\$ 68,140		53

Chateau Nursing & Rehabilitation Center  
0046177  
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Schedule 20A

**XVIII. STAFFING AND SALARY COSTS**

**LINE 32 - Other (Health Care specify)**

	<b># of Hrs. Actually Worked</b>	<b># of Hrs. Paid and Accrued</b>	<b>Reporting Period Total Salaries, Wages</b>	<b>Average Hourly Wage</b>
Ward Clerk	6,436	8,088	\$ 118,690	14.67
Care Plan Coordinator	5,322	6,066	136,173	22.45
Rehab Nurse	2,083	2,335	62,506	26.77
Rehab Aides	5,730	6,445	81,901	12.71
<b>Total Line 32 - Other</b>	<b>19,571</b>	<b>22,934</b>	<b>\$ 399,270</b>	<b>\$ 17.41</b>

**XVIII. STAFFING AND SALARY COSTS**

**LINE 33 - Other (specify)**

	<b># of Hrs. Actually Worked</b>	<b># of Hrs. Paid and Accrued</b>	<b>Reporting Period Total Salaries, Wages</b>	<b>Average Hourly Wage</b>
				#DIV/0!
				#DIV/0!
				#DIV/0!
<b>Total Line 33 - Other</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>#DIV/0!</b>

Chateau Nursing & Rehabilitation Center  
0046177  
12/31/05

Schedule 20B

XVIII. Consultant Services  
LINE 46

	# of Hrs. Actually Worked	Reporting Period Total Consultant Costs	Schedule V Line & Column
Car Plan Coord. - CCI	252	\$ 8,953	L10, C 3
Respiratory Therapist - CCI	60	\$ 2,346	L 10a, C3
Maintenance - CCI	127	3,347	L6, C 3
<b>Total Line 46 - Other</b>	<b>439</b>	<b>\$ 14,646</b>	

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount				
Susan G. Polier	Administrator	0	\$ 75,020	Workers' Compensation Insurance	\$ 145,452	IDPH License Fee	\$ 1,916				
James Roberts	Administrator	0	8,939	Unemployment Compensation Insurance	100,359	Advertising; Employee Recruitment	26,198				
				FICA Taxes	313,363	Health Care Worker Background Check (Indicate # of checks performed <u>106</u> )	2,320				
				Employee Health Insurance	107,146	Various Dues & Subscriptions	340				
				Employee Meals		Various Licenses & Fees	1,218				
				Illinois Municipal Retirement Fund (IMRF)*		Allocated from Bldg Co	250				
				Employee Physical	3,295	Allocated from Care Centers	4,209				
				Other Employee Benefits	12,881	Allocated from Care Center Health Sys	6				
				Holiday Expenses	3,296						

\* Attach copy of IMRF notifications

**\*\*See instructions.**

**Chateau Nursing & Rehabilitation Center**

**Provider #: 0046177**

**01/01/05 to 12/31/05**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

Ehealth Data Solution	Billing Program	1,770
IIT/Sourcetek	Computer Support	585
Health Care Finance Group	Financing Consultant	298
		<u>2,653</u>

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

Total (agree to Schedule V, line 19, column 3)	45,992	
Allocated from Management Company	17,973	
Vedder Price	Legal	3,600
Care Centers Ins	Medicaid Application	(7,200)
Total (agree to Schedule V, line 19, column 8)		<u>60,365</u>





Facility Name &amp; ID Number Chateau Nursing &amp; Rehabilitation Center

# 0046177

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 84,199 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- 
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 82,125  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 382
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0  
c. What percent of all travel expense relates to transportation of nurses and patients? None  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training?** No  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain.
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	259,918	34,935	10,506	305,359	0	305,359	1,548	306,907
2. Food Purchase	0	233,745	0	233,745	0	233,745	527	234,272
3. Housekeeping	144,399	39,726	24,528	208,653	0	208,653	(3,683)	204,970
4. Laundry	41,323	20,810	0	62,133	0	62,133	(156)	61,977
5. Heat and Other Utilities	0	0	253,383	253,383	0	253,383	1,958	255,341
6. Maintenance	134,069	0	123,057	257,126	0	257,126	8,972	266,098
7. Other (specify)*	0	0	500	500	0	500	1,775	2,275
8. Total General Services	579,709	329,216	411,974	1,320,899	0	1,320,899	10,941	1,331,840
9. Medical Director	0	0	26,000	26,000	0	26,000	0	26,000
10. Nursing & Medical Records	2,991,538	158,551	82,675	3,232,764	0	3,232,764	(16,086)	3,216,678
10a. Therapy	0	54	577,501	577,555	0	577,555	438	577,993
11. Activities	156,961	23,845	1,176	181,982	0	181,982	(4)	181,978
12. Social Services	73,687	49	986	74,722	0	74,722	0	74,722
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	1,689	1,689	0	1,689	(56)	1,633
16. Total Health Care & Programs	3,222,186	182,499	690,027	4,094,712	0	4,094,712	(15,708)	4,079,004
17. Administrative	83,959	0	296,890	380,849	0	380,849	(267,583)	113,266
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	45,992	45,992	0	45,992	14,373	60,365
20. Fees, Subscriptions & Promotion	0	0	32,298	32,298	0	32,298	4,159	36,457
21. Clerical & General Office	166,230	35,791	31,576	233,597	0	233,597	157,702	391,299
22. Employee Benefits & Payroll	0	0	686,003	686,003	0	686,003	(211)	685,792
23. Inservice Training & Education	0	0	2,343	2,343	0	2,343	0	2,343
24. Travel and Seminar	0	0	1,560	1,560	0	1,560	4,239	5,799
25. Other Admin. Staff Trans	0	0	6,708	6,708	0	6,708	0	6,708
26. Insurance-Prop.Liab.Malpractice	0	0	149,289	149,289	0	149,289	1,596	150,885
27. Other (specify)*	0	0	0	0	0	0	24,040	24,040
28. Total General Adminis	250,189	35,791	1,252,659	1,538,639	0	1,538,639	(61,685)	1,476,954
29. Total General Administrative	4,052,084	547,506	2,354,660	6,954,250	0	6,954,250	(66,452)	6,887,798
30. Depreciation	0	0	34,989	34,989	0	34,989	300,125	335,114
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	48,954	48,954
32. Interest	0	0	6,612	6,612	0	6,612	362,610	369,222
33. Real Estate	0	0	72,417	72,417	0	72,417	1,599	74,016
34. Rent - Facility & Grounds	0	0	492,454	492,454	0	492,454	(480,563)	11,891
35. Rent - Equipment & Vehicles	0	0	21,253	21,253	0	21,253	(13,447)	7,806
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	627,725	627,725	0	627,725	219,278	847,003
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	415,499	4,763	420,262	0	420,262	(4,257)	416,005
40. Barber and Beauty Shop	0	0	1,442	1,442	0	1,442	0	1,442
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	82,125	82,125	0	82,125	0	82,125
43. Other (specify):*	0	0	190,007	190,007	0	190,007	(190,462)	(455)
44. Total Special Cost Ce	0	415,499	278,337	693,836	0	693,836	(194,719)	499,117
45. Grand Total	4,052,084	963,005	3,260,722	8,275,811	0	8,275,811	(41,893)	8,233,918

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	500	500
2. Cash - Patient Deposits	23,943	23,943
3. Accounts & Notes Receivable	1,446,981	1,446,981
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	304,767	304,767
7. Other Prepaid Expenses	44,151	44,151
8. Accounts Receivable-Owner/Related Party	602,938	602,938
9. Other (specify):	392,914	392,914
10. Total current assets	2,816,194	2,816,194
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	307,002
14. Buildings, at Historical Cost	0	2,968,261
15. Leasehold Improvements, Historical Cost	197,912	546,140
16. Equipment, at Historical Cost	129,417	575,018
17. Accumulated Depreciation (book methods)	-81,097	-1,108,846
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	102,639
24. Total Long-Term Assets	246,232	3,390,214
25. Total Assets	3,062,426	6,206,408
CURRENT LIABILITIES		
26. Accounts Payable	643,884	643,884
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	19,039	19,039
29. Short-Term Notes Payable	0	208,494
30. Accrued Salaries Payable	299,081	299,081
31. Accrued Taxes Payable	6,751	6,751
32. Accrued Real Estate Taxes	72,808	72,800
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	195,236	195,236
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,236,799	1,445,285
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	3,625,093
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	3,625,093
46. Total Liabilities	1,236,799	5,070,378
47. Total Equity	1,825,627	1,136,030
48. Total Liabilities and Equity	3,062,426	6,206,408

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,780,964
2. Discounts and Allowances for all Levels	-2,729,260
Subtotal - Inpatient Care	6,051,704
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	2,486,721
7. Oxygen	1,416
Subtotal - Ancillary Revenue	2,488,137
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	2,312
14. Non-Patient Meals	382
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	348,215
18. Sale of Supplies to Non-Patients	0
19. Laboratory	47,174
20. Radiology and X-Ray	6,499
21. Other Medical Services	88,833
22. Laundry	0
Subtotal - Other Operating Revenue	493,415
24. Contributions	0
25. Interest and Other Investments Income	10,452
Subtotal - Non-Operating Revenue	10,452
27. Other Revenue (specify):	866
28. Other Revenue (specify):	0
Subtotal - Other Revenue	866
30. Total Revenue	9,044,574
31. General Services	1,231,583
32. Health Care	3,939,152
33. General Administration	1,351,651
34. Ownership	624,325
35. Special Cost Centers	298,776
35. Provider Participation Fee	207,886
37. Other	0
40. Total Expenses	7,653,373
41. Income Before Income Taxes	1,391,201
42. Income Taxes	0
43. Net Income or Loss for the Year	1,391,201

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